

Exhibit 3

Reduced Claims

Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit 3 - Reduced Claims

Schedule of Claims to be Reduced					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim
1.	6 SIGMA CONSTRUCTION	182353801042651	16632	\$353,390.18	\$38,659.75
2.	BRIGHTVIEW LANDSCAPES LLC	182353801043311	N/A	\$78,787.37	\$3,850.00
3.	CAP BARBELL INC	182353801016559	N/A	\$116,039.11	\$39,696.40
4.	CARMA LABORATORIES INC	182353801014147	N/A	\$5,431.68	\$444.91
5.	CONSUMER ELECTRONICS DISTRIBUTORS, INC.	182353801040090	991	\$59,131.57	\$15,591.87
7.	DIGITAL COMPLEX INC	182353801016786	N/A	\$58,098.00	\$2,565.00
9.	JEFFERSON COUNTY	182353801018766	20289	\$185,756.22	\$43,428.27
13.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	\$3,173.94